

# UNIFORM CPA EXAMINATION HANDBOOK



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## **I. CALIFORNIA BOARD OF ACCOUNTANCY**

### **Mission**

The mission of the California Board of Accountancy (CBA) is to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

### **Authority**

The CBA derives its authority from the Business and Professions Code, Division 3, Chapter 1, Article 1 through Article 10 (Accountancy Act) and the California Code of Regulations, Title 16, Division 1, Article 1 through Article 13 (CBA Regulations). Please visit the CBA website site at [www.cba.ca.gov](http://www.cba.ca.gov) for the most recent version of the Accountancy Act and CBA Regulations.

### **CBA Responsibilities**

- Examines applicants and sets educational and experience requirements for California Certified Public Accountants (CPAs).
- Regulates the practice of public accountancy in California and may deny licensure, suspend, revoke, or refuse to renew any license, permit, or certificate for violation of the Accountancy Act, CBA Regulations, or other laws under the CBA's jurisdiction.
- Regulates, prescribes, amends, or repeals the rules of professional conduct appropriate to the establishment and maintenance of a high standard of integrity and competency in the profession.

The CBA website, [www.cba.ca.gov](http://www.cba.ca.gov), contains valuable information for licensees, CPA examination candidates, licensure applicants, and consumers regarding CBA meetings, forms, enforcement matters, as well as the CBA's publication UPDATE.

### **Examination Unit**

The primary responsibility of the Examination Unit is to process applications to sit for the Uniform CPA Examination (CPA Exam), including the review of official transcripts and foreign credentials evaluations to ensure that examination candidates meet the educational qualifications pursuant to Section 5081 of the Accountancy Act.

As a source of reference, please refer to the CBA website for detailed information regarding the CPA Exam and your Client Account. Information regarding the CPA Exam and your Client Account can also be obtained by contacting the Examination Unit by e-mail at [examinfo@cba.ca.gov](mailto:examinfo@cba.ca.gov) or by telephone at (916) 561-1703.

## II. UNIFORM CPA EXAMINATION

Prior to applying for a CPA license, you must pass the CPA Exam developed by the American Institute of Certified Public Accountants (AICPA). The AICPA is a professional organization of CPAs consisting of members in public practice, industry, government, and academia. The AICPA's Board of Examiners write and grade the examination, as well as ensure the continued validity and reliability of the exam; however, the CBA contracts with the National Association of State Boards of Accountancy (NASBA) to administer the exam. In addition to delivering the examination, NASBA also collects fees related to the administration of the exam, and provides special accommodations to candidates with disabilities. You can schedule and take the CPA Exam at various Prometric testing centers throughout the United States and its territories.

The CPA Exam is a four-part, computerized exam, which tests auditing and accounting knowledge areas and skills that are necessary for entry into the profession and are essential for practice as a CPA. You must pass all four sections of the examination prior to applying for licensure in any state. The following briefly describes each section:

- The Auditing and Attestation (AUD) section covers knowledge of generally accepted auditing standards and procedures and the skills needed to apply them in auditing and other attestation engagements.
- The Business Environment and Concepts (BEC) section assesses candidates' knowledge of a CPA's professional responsibilities and the legal implications of business transactions, particularly as they relate to accounting and auditing.
- The Regulation (REG) section evaluates knowledge of principles and procedures for federal income, estate, and gift taxation, managerial accounting, and accounting for governmental and not-for-profit organizations.
- The Financial Accounting and Reporting (FAR) section appraises knowledge of generally accepted accounting principles for business enterprises, including financial accounting concepts and standards and their application in public accounting engagements.

For additional information on the CPA Exam structure and content, including sample questions and tutorial, please visit the CPA Exam website at [www.cpa-exam.org](http://www.cpa-exam.org). The CBA does not provide study aids for the CPA Exam. Exam publications, *Candidate Bulletin – Information for Applicants*, *Uniform CPA Examination Alert*, are available at [www.cpa-exam.org](http://www.cpa-exam.org).

## **Nondisclosed CPA Exam & Subversion of the CPA Exam**

The CPA Exam is a nondisclosed exam, which means that present exam questions and answers will not be published or divulged. You must sign a statement of confidentiality before sitting for the CPA Exam. Violating the confidentiality requirements subjects you to administrative and criminal penalties, in addition to expulsion from the CPA Exam and forfeiture of scores.

[Business and Professions \(B&P\) Code Section 123](#) makes it a misdemeanor for you, or any person, to engage in any conduct which subverts or attempts to subvert a licensing examination or the administration of an examination, including, but not limited to:

- Impersonating any examinee or having an impersonator take the CPA Exam on one's behalf.
- Communicating with another examinee during the administration of the CPA Exam.
- Copying answers from another examinee or permitting one's answers to be copied by another examinee.
- Having in one's possession notes, written or printed materials, or data of any kind, other than the exam materials distributed or authorized to be in one's possession during the CPA Exam.

The CBA is committed to maintaining the security and integrity of the CPA Exam process.

If it is found that you have engaged in misconduct to subvert the security and integrity of the CPA Exam, you will be referred to the CBA's Enforcement Division for investigation. In accordance with [Accountancy Act Sections 5110-5113](#), CPA Exam scores may be voided and candidates denied admission to future CPA Exams. In addition, the CBA will notify other states of any action taken under [Accountancy Act Sections 5110-5113](#).

### **III. EDUCATIONAL REQUIREMENTS**

To qualify to take the CPA Exam, you must meet the following minimum educational requirements:

- A baccalaureate degree or higher from a degree-granting college or university (or foreign equivalent evaluated by a CBA-approved foreign academic credentials evaluation service) accredited by a United States regional institutional accrediting agency or national accrediting agency
- 24 semester units of accounting subjects
- 24 semester units of business-related subjects

## Accounting Subjects

[CBA Regulation Section 9.2\(b\)](#) defines the following subjects as qualifying toward the 24 semester unit accounting requirement:

- Accounting
- Auditing
- External or Internal Reporting
- Financial Reporting
- Financial Statement Analysis
- Taxation

In addition the following accounting courses meet the accounting subjects definition: Assurance, Attestation, Bookkeeping, Cost (Cost Analysis, Costing), Peachtree, QuickBooks, and CPA Review courses taken from regionally/nationally accredited institutions.

## Business-Related Subjects

[CBA Regulation Section 9.2\(c\)](#) defines the following subjects as qualifying toward the 24 semester unit business-related subjects:

- Business Administration
- Business Law
- Computer Science/Information Systems
- Finance
- Mathematics
- Business-related law courses offered at an accredited law school
- Business Communications
- Business Management
- Economics
- Marketing
- Statistics

In addition, any subjects in excess of the 24 semester units needed to fulfill the accounting subject requirement will be applied to the business-related requirement.

## Quarter Units

Courses earned at college and universities on a quarter unit calendar must be multiplied by a factor of  $\frac{2}{3}$  to convert to semester units. For example, 4 quarter units is equivalent to  $2\frac{2}{3}$  semester units.

## IV. DOCUMENTING THE EDUCATIONAL REQUIREMENTS

If you are applying for the CPA Exam for the first time, you should ensure that all educational requirements have been met prior to submitting an application. Due to the high volume of applications processed, the CBA does not pre-qualify courses. If the CBA has previously qualified you to sit for the examination, you are not required to resubmit official transcripts/foreign academic credentials evaluations.



The CBA uses official transcripts/foreign academic credentials evaluations as the sole basis for determining if candidates meet the educational requirements to qualify for the CPA Exam. In unusual circumstances, the CBA may accept such other evidence as it deems appropriate and reasonably conclusive.

### **Official Transcripts/Foreign Academic Credentials Evaluations**

You must arrange for all official documents detailing completion of the educational requirements to be submitted **directly** to the CBA, at the address listed below, from the college or university, or CBA-approved foreign credentials evaluation service.

**California Board of Accountancy  
Examination Unit  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832**

The CBA highly recommends that you request official transcripts from all institutions at which you completed coursework, since many college and university transcripts only indicate the total transfer units accepted and do not list the titles of the individual courses.

Most colleges and universities typically take two to six months to post degrees on official transcripts, and 10 to 15 days to process requests for official transcripts. Foreign credentials evaluation services typically take from three to six weeks to provide evaluation reports.

### **United States Recognized Schools**

The CBA only accepts education completed from degree-granting colleges, universities, or other institutions of learning recognized by a United States regional institutional accrediting agency or a national accrediting agency. Most transcripts include accreditation information. If you are unsure if a college or university is accredited, you should contact the appropriate college or university directly.

#### **United States Regional Accrediting Agencies**

- **Middle States** Assn. of Colleges and Schools  
Website: [www.msache.org](http://www.msache.org)
- **North Central** Assn. of Colleges & Schools  
Website: [www.ncahlc.org](http://www.ncahlc.org)
- **Southern** Assn. Colleges & Schools  
Website: [www.sacs.org](http://www.sacs.org)
- **New England** Assn. of Schools & Colleges  
Website: [www.neasc.org](http://www.neasc.org)
- **Northwest** Assn. of Colleges & Universities  
Website: [www.nwccu.org](http://www.nwccu.org)
- **Western** Assn. of Schools & Colleges  
Website: [www.wascweb.org](http://www.wascweb.org)

## **National Accrediting Agencies**

You can find a complete list of **National Accrediting Agencies** at [www.ed.gov](http://www.ed.gov).

## **Foreign Educations**

If you attended or graduated from a foreign school, you may satisfy the educational requirements based upon an evaluation of foreign transcripts by any of the CBA-approved foreign credentials evaluation services. You can access the most current list of CBA-approved foreign credentials evaluation services via the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov). Official evaluations must be mailed to the CBA **directly** from the foreign credentials evaluation service.

## **V. APPLYING FOR THE CPA EXAM**

### **Personal Client Account**

After you have requested your official transcripts/foreign academic credentials evaluations to be sent directly to the CBA, you can visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to create a personal Client Account. Using the online Client Account will provide you with the fastest way to receive up-to-date information regarding the application process. You may, however, request a paper application by contacting the Examination Unit by telephone at (916) 561-1703 or by e-mail at [examinfo@cba.ca.gov](mailto:examinfo@cba.ca.gov).

If you are a repeat applicant, you can access your Client Account by entering your User Name and Password. If you need assistance accessing your Client Account, please contact the Examination Unit by telephone at (916) 561-1703 or by e-mail at [examinfo@cba.ca.gov](mailto:examinfo@cba.ca.gov).

### **CPA Exam Application and Remittance Form**

Within one to two days of establishing your Client Account, you will receive an e-mail with a confirmation that will provide you with a password. Please ensure that you have access to the e-mail account you identified when establishing your Client Account. The password will provide you additional access to your Client Account and enable you to initiate a CPA Exam Application and Application Remittance Form. Once you have completed the application, you need to print and sign the Application Remittance Form. You will then need to submit your signed Application Remittance Form to the CBA with your initial application fee.

Each time you need to select additional or retake failed CPA Exam sections, you must submit a new Application Remittance Form and reapplication fee. You, however, do not need to establish a new Client Account.

Presently, the CBA **only** accepts checks or money orders drawn on United States-affiliated banks with preprinted Federal Reserve Bank information on the check. Make checks payable to the **California Board of Accountancy**. Please write your Unique Identification Number or Application Remittance Form Number on the check or money order. Please note that all application fees are non-refundable.

### **Application Fees**

- Initial Application – \$100  
(Applicants seeking to qualify to sit for the CPA Exam as a California Candidate for the first time.)
- Reapplication – \$50  
(Applicants previously approved to sit for the CPA Exam as a California Candidate.)

### **Returned Checks**

If your check is returned by the bank, you are responsible for the entire application fee, in addition to a \$25 fee for the returned check. Subsequent applications will be rejected and any pending scores will not be released until you pay all fees in full.

### **Deficient Applications**

The CBA may deem your application deficient for any number or reasons, including, but not limited to, failure to have official transcripts sent to the CBA, failing to meet the educational requirements, and failing to pay the required application fee. If you receive a deficiency notice from the CBA, you will have one year from the date of the notification to correct all deficiencies. Failure to rectify an outstanding deficiency will lead to the CBA abandoning your application and your application fee being forfeited.

If you receive a deficiency notice related to your educational qualifications, such as failing to meet the 24-semester unit accounting subjects or 24-semester unit business-related subjects, you can request the CBA reconsider your educational qualifications. If you wish to have the CBA reconsider your educational qualifications, please submit a written request to the CBA office, attention CBA Examination Analyst. With your request you should identify the course(s) you wish the CBA to reconsider, what subject area you wish the course to apply, and documentation substantiating why the course should qualify. In general, in reviewing documentation, the CBA relies upon documentation developed and disseminated by the college or university, such as a course catalog description.

A CBA Examination Analyst will contact you in writing to let you know the outcome of your request. Should a CBA Examination Analyst deny your request, you may submit a written appeal to CBA management. For information on this process see page 16.

## **Name and Address Changes**

You must notify the CBA of any name and/or address changes. You may make the changes online via your Client Account. Please note that when making a name change, you must provide copies of supporting documents (*i.e.* marriage certificate, court order naturalization, etc) to the CBA. To assist with your name change, please complete the [Name Change Form](#) located on the CBA website [www.cba.ca.gov](http://www.cba.ca.gov). The form and supporting documents can be submitted via fax to (916) 263-3677 or mail to the California Board of Accountancy, 2000 Evergreen Street, Suite 250, Sacramento, CA 95815-3832.

Please note that name changes take at least 10 business days to reflect on your Notice to Schedule (NTS). Therefore, as soon as you receive your NTS, it is extremely important that you verify the spelling of your name to ensure that it matches exactly with your application and identification.

Failure to keep name and address information current will result in delays in processing your application and score notification. Additionally, discrepancies in name information will result in denial of admittance to the CPA Exam. The same exact spelling of your full name must appear on **all** of the following: application, NTS, and identification you present at the testing center.

## **Application Status**

You may check the status of your application by accessing your Client Account and clicking on the 'Status' tab. Approval notifications are also sent by e-mail or regular mail depending on your preferred method of contact.

## **Social Security Number (SSN) Advisory Statement**

California allows you to take the CPA Exam without providing a United States SSN. You do, however, have the option to provide your SSN when completing your CPA Exam Application. Please note that if you provide your SSN, it will be included in the Authorization to Test request transmitted to NASBA. NASBA uses the SSN in establishing a national candidate database to ensure the security and integrity of the CPA Exam. NASBA will impose an additional fee if you possess an SSN but do not provide it. For additional information, please contact NASBA by telephone at (888) 696-2722, (800) CPA-EXAM, or (615) 880-4200.

Please note that if you apply for a California CPA license, prior to the CBA issuing the license, [B&P Code Section 30](#) requires you to provide the CBA with a SSN.

## VI. SPECIAL ACCOMMODATIONS

The CBA does not discriminate on the basis of disability in employment or in the admission and access to its programs. The CBA complies with Title II of the Americans with Disabilities Act, and may make reasonable accommodations if you have a physical or mental disability or medical condition. Additionally, the CBA may make reasonable accommodations for the CPA Exam if you have medical needs that require special considerations, or religious accommodations if you wear religious articles on the basis of religion.

If you require special consideration for medical needs such as food, water, or medication, you should visit the CPA Exam website at [www.cpa-exam.org](http://www.cpa-exam.org) for information related to the format and break schedule of the CPA Exam. You may store food, water, or medication in a locker that is accessible during scheduled breaks. If you require other provisions, you would need to request CBA approval.

If you require special accommodations, you should inform the CBA by completing the accommodation section of the on-line Client Account.<sup>1</sup> Additionally, you will need to send in the appropriate form and/or written statement, along with the necessary documentation. If you need a special accommodation related to an existing disability, please complete the [Request for Accommodations of Disabilities](#) form, or if you need an accommodation due to a medical condition, please complete the [Medical Consideration Request](#) form. Both forms are available on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov), or by contacting the Examination Unit by telephone at (916) 561-1703 or by e-mail at [examinfo@cba.ca.gov](mailto:examinfo@cba.ca.gov). If you need a special accommodation related to a religious article, please submit a signed written request detailing the accommodation.

All requests for accommodations require prior CBA approval. Requests must include all required documentation and must be submitted to the CBA with the Application Remittance Form and payment. **Request for accommodations cannot be granted at the testing center.**

## VII. SCHEDULING TO TAKE THE CPA EXAM

### Authorization to Test (ATT) & Payment Coupon

Once you receive notification from the CBA regarding the approval of your application, you are authorized to select the CPA Exam section(s) using your online Client Account. After selecting your examination section(s), the CBA submits an ATT to NASBA. Please allow at least five business days for NASBA to process and approve your section(s) selection. If you do not complete the CPA Exam Application process by selecting at least one CPA Exam section within the one-year period in which the CBA

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<sup>1</sup> If you should require a left-handed mouse for taking the computer-based exam, this is a special accommodation request, and you will need to submit a written request to the CBA. You will not need to submit a doctor's note if requesting such an accommodation.

notified you of approval, your application will be considered abandoned, and the fee paid will be forfeited. If the CBA abandons your application, you will need to reapply.

Once NASBA processes the ATT, it will send you a Payment Coupon. The Payment Coupon is valid for 90 days. Once you pay NASBA for your selected section(s), you may not add or remove examination sections. For additional examination sections, you will need to submit another application and pay the \$50 reapplication fee. If you do not receive a Payment Coupon, please contact NASBA directly.

If you have not paid NASBA for the section fees associated with the Payment Coupon, you may request to have the number of sections changed. To initiate a section change, you need to complete a [Uniform CPA Exam Applicant Section Change Request Form](#). The form is available on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov), or by contacting the Examination Unit by telephone at (916) 561-1703 or by e-mail at [examinfo@cba.ca.gov](mailto:examinfo@cba.ca.gov). You may submit a completed form either via fax to (916) 263-3677 or mail. Requests should be received at least five business days prior to the expiration of the ATT. Please note that the Examination Unit will make all necessary changes for you. Do not make changes or selections in your Client Account until you receive a new Payment Coupon from NASBA with the corrected fees.

If after 90 days you have not submitted your payment to NASBA, the ATT and Payment Coupon expire. If these expire, the CBA will abandon your application forfeit, and you will need to reapply.

### **Paying CPA Exam Section Fees**

All fees associated with your CPA Exam sections will be paid to NASBA. Payment may be submitted via mail, online ([www.nasba.org](http://www.nasba.org)), or over the telephone at (866) 696-2722. If you pay the fees online, answer only the required questions. Do not enter a State Candidate Identification Number and indicate "unknown" in the mother's maiden name field. You will not receive your NTS from NASBA until your section fees are paid.

#### **Section Fees**

The present section fees are as follows:

AUD	\$195.35
FAR	\$195.35
REG	\$176.25
BEC	\$176.25

### **Notice to Schedule (NTS)**

Approximately seven business days after NASBA receives your payment, you will receive your NTS. You will have nine months to take the exam sections for which you paid. If you fail to schedule the selected section(s) during this nine-month period, your

NTS will expire, and your fees paid to the CBA and NASBA will be forfeited. If this occurs, you must reapply to the CBA.

CBA Regulations allow you to request an extension for your NTS ([Section 8.1 of the CBA Regulations](#)). The CBA evaluates extensions related to your NTS based upon your inability to test because of any of the following extraordinary circumstances:

- Death of an immediate family member when accompanied by documentation such as a copy of the death certificate
- Catastrophic illness, contagious disease, or major traumatic injury to you or immediate family member (spouse, child, or parent), when accompanied by an original letter on letterhead from the physician, including the date(s), nature of the illness, and physician's signature
- Natural disaster, such as earthquake, flood, and fire
- Non-issuance of a visa for travel to the United States, when accompanied by documentation, such as an official letter from the United States Embassy or copy of the passport indicating a visa was requested
- Other good cause

To request an extension of your NTS, please submit a written request, along with the required documentation, to the CBA office, attention Examination Analyst. A CBA Examination Analyst will contact in writing to let you know the outcome of your request. Should a CBA Examination Analyst deny your request, you may submit a written appeal to CBA management. For information on this process see page 16.

### **Scheduling CPA Exam Section with Prometric**

Upon receipt of your NTS, you may contact Prometric at your convenience to schedule your examination date(s). You are responsible to take the section(s) listed on your NTS during the available testing windows within your nine-month period. To ensure the availability of a testing date, the CBA recommends that you schedule exams as soon as possible after receiving your NTS.

### **Testing Windows**

A testing window consists of a three-month period of time; however, you may only test during the first two months of the window. There are four testing windows in a calendar year (see below). You may select any of your approved sections during each testing window, which you can take individually and in any order. You are not allowed to retake a failed section within the same testing window.

#### **Testing Months**

January – February  
April – May  
July – August  
October – November

#### **Non-Testing Months**

March  
June  
September  
December



## Prometric Testing Centers

The CBA allows you to test at any of Prometric's testing centers in the United States, District of Columbia, Virgin Islands, Puerto Rico, and Guam. Prometric testing centers are normally open six days a week. You can get additional information regarding Prometric and its testing centers at Prometric's website at [www.prometric.com/cpa](http://www.prometric.com/cpa). If you schedule testing appointments in Guam, you are subject to a nonrefundable surcharge, payable at the time you make the appointment.

**The CBA does not participate in the NASBA/AICPA iExam process, which allows candidates to test in specified international Prometric testing centers.**

## VIII. TAKING THE CPA EXAM

When you arrive at the Prometric testing center you are required to have your NASBA-issued NTS and two forms of valid identification (ID), with the primary ID containing a recent photograph. Each form of ID must bear your signature and must be current.

You must present one of the following primary forms of ID:

- A valid, current United States state- or territory-issued driver's license with photograph and signature.
- A valid, current United States state- or territory-issued ID card with a recent photograph and signature.
- A valid, current driver's license with photograph and signature issued by a foreign government authority, which is printed in English to the extent necessary to compare your name with the one on the NTS and confirm that it is a valid driver's license.
- A valid, current government-issued passport that has your name exactly matching the Passport Name Field that appears on your NTS.
- A valid, current United States passport with a recent photograph and signature.
- A valid, current United States military ID.

Your secondary form of ID must include your signature. Acceptable forms of secondary ID include:

- An additional government-issued ID from the above list.
- A valid credit card.
- A bank automated teller machine – ATM – card.
- A bank debit card.

The following are **unacceptable** forms of ID:

- A draft classification card.
- A Social Security card.
- A student ID.



- A United States permanent residency card – green card.

If you do not bring your NTS, present acceptable ID, your ID does not match the name you stated on your application or when making your appointment, or Prometric testing staff believe you have not proven your identity, you will be denied entrance. If you are denied entrance, you will forfeit all examination fees for that section.

Admittance to the test center and CPA Exam does not imply that your ID is valid or that your scores will be reported if subsequent investigations reveal impersonation or forgery.

The only items allowed in the testing room are your test center-provided materials, NTS, and two forms of ID. You must place **all** personal belongings, such as purse, wallet, watch, or cell phone, in the storage lockers provided by the test center. The test center will provide you with a key to a locker, which you must return when you leave. The lockers are very small and not intended to hold large items. Do not bring anything to the test center unless it is absolutely necessary. Prometric and its personnel are not responsible for lost or stolen items.

Possession or use of any unauthorized item in the CPA Exam testing room are grounds for expulsion from the entire CPA Exam and forfeiture of scores, and may result in additional CBA action. Prohibited items include, but are not limited to:

- |   |                  |               |                  |
|---|------------------|---------------|------------------|
| ▪ Books                                     | ▪ Calculator     | ▪ Watch       | ▪ Camera         |
| ▪ Scanning Device                           | ▪ Cell Phone     | ▪ Earphones   | ▪ Earplugs       |
| ▪ Food/Beverage                             | ▪ Handbag/Wallet | ▪ Headset     | ▪ Audio Earmuffs |
| ▪ Large Jewelry                             | ▪ Newspaper      | ▪ Magazine    | ▪ Notebooks      |
| ▪ Study Notes                               | ▪ Organizer      | ▪ Day Planner | ▪ Weapons        |
| ▪ PDA/Tablet or any other electronic device |                  |               |                  |

Grounds for confiscation of a prohibited item and issuance of a warning include:

- Possession of a prohibited item, whether in use, inside or while entering or exiting the testing room.
- Use of a prohibited item during a break in a manner that could result in cheating or the removal of examination questions or simulations.

### **Problems at a Prometric Testing Center**

In rare instances, candidates have experienced computer malfunctions during testing. When such situations occur, NASBA has established a process to investigate these occurrences. You will need to contact NASBA's Candidate Care Unit at [candidatecare@nasba.org](mailto:candidatecare@nasba.org).

After NASBA completes its investigation, you will receive a response from NASBA's Candidate Care Unit or from the CBA. A variety of solutions may be offered, including

the possibility to retest. When determining whether a retest will be offered, one criterion that must be met is that you reported the problem at the testing center, and Prometric testing center staff filed a report of the incident. When reporting the incident, you must provide a detailed description of the problem(s) encountered and how it had a material impact on your ability to test. Because all retest decisions must be made before scores are released, petitions for a retest must be filed with NASBA's Candidate Care Unit well in advance of the score release date, and not more than 10 days after testing.

## **IX. CPA EXAM SCORES AND CREDIT STATUS**

### **Score Release**

NASBA releases scores following the first month of the testing window, with subsequent score releases every two weeks for the remainder of the window. The CBA processes and releases scores for individual sections in the order they are received from NASBA. You may not receive your section score in the same order as you took them in. Scores will only be released online in your Client Account; the CBA does not release scores via telephone, e-mail, or fax.

The CBA updates Client Accounts once each day. You may view your scores online by clicking on the 'Status' tab. If you do not see your score after scores are released, please ensure you have selected 'yes' to question 8, under the 'Additional Information' tab in your Client Account.

### **Credit Status**

If you receive a passing score, 75 or higher, on a CPA Exam section, you will receive and retain credit for each section passed for an 18-month period from the test date. At the end of the 18-month period, credit for passage of a section expires and that section must be retaken and passed to reestablish credit. Once you have received credit status for all four parts of the CPA Exam during an 18-month period, you have passed the CPA Exam.

Once you have passed all four parts of the CPA Exam during an 18-month period, you will receive notification from the CBA, including information regarding applying for California CPA licensure. Once you have passed the CPA Exam, your scores never expire.

Requirements to establish credits status vary among states. If you intend to transfer credit status to another state, you should contact the other state board for clarification regarding its transfer policies. Failure to comply with another state board's education or credits status policy may result in that state declining to accept a transfer of scores from the CBA.

CBA Regulations allow you to request extension of your CPA Exam credit status ([Section 7.1](#)) expiration dates. The CBA evaluates extensions related to your credit status based upon your inability to test because of any of the following extraordinary circumstances:

- Death of an immediate family member when accompanied by documentation such as a copy of the death certificate
- Catastrophic illness, contagious disease, or major traumatic injury to you or immediate family member (spouse, child, or parent), when accompanied by an original letter on letterhead from the physician, including the date(s), nature of the illness, and physician's signature
- Natural disaster, such as earthquake, flood, and fire
- Non-issuance of a visa for travel to the United States, when accompanied by documentation, such as an official letter from the United States Embassy or copy of the passport indicating a visa was requested
- Other good cause

To request an extension of your CPA Exam credit status expiration dates, please submit a written request, along with the required documentation, to the CBA office, attention Examination Analyst. A CBA Examination Analyst will contact in writing to let you know the outcome of your request. Should a CBA Examination Analyst deny your request, you may submit a written appeal to CBA management. For information on this process see page 16.

### **Rescore of Exam Section**

If you receive a failing score but believe it does not accurately reflect your performance for that section, you may request a rescore. Please keep in mind that prior to your score being released, it underwent several quality control checks. A change in scores as a result of a rescore is, therefore, very rare.

For information on obtaining a rescore, along with a fee schedule and *Rescore Order Form*, please visit NASBA's website at [www.nasba.org](http://www.nasba.org). Please note that the option to apply for a rescore is available only for a short time after your score has been released. The rescore result is final and cannot be appealed.

### **Transfer of CPA Exam Scores**

[Accountancy Act Section 5082.5](#) allows the CBA to give you credit for CPA Exam sections passed in another state or jurisdiction, if the CBA determines that the standards under which the exam was held are as high as the standards established for applicants in California. The CBA will only accept CPA Exam scores if the applicant met California's educational requirements prior to obtaining credit status on the CPA Exam. The CBA considers credit status as the date a candidate physically sat for the exam, not the date the score was released by your state. The CBA recommends that

score information be sent to the CBA prior to the submission of the CPA Exam Application.

If you took the CPA Exam in another state or jurisdiction and established credit status, you are responsible for having the score(s) transferred to California. Transferred scores must be mailed directly to the CBA from the other state or jurisdiction. California deems credit earned under the paper-and-pencil format of the CPA Exam as expired, thus it cannot be transferred as credit status.

## **X. APPEAL POLICY**

If a CBA Examination Analyst denies your request for reconsideration of your education, or extension of your NTS or CPA Exam credit status, you may submit an appeal to CBA management for review. In evaluating these types of appeals, the CBA strictly adheres to [CBA Regulation Section 49](#), thus the CBA employs a two-tier appeal process.

### **First-Level Appeal**

To submit a first-level appeal, you must:

- Submit your request in writing to the CBA by letter, fax, or e-mail, attention Examination Analyst
- Provide a daytime telephone or message number

CBA management will only review and consider the documentation you submitted with your original request and considered by the CBA Examination Analyst. Any new documentation will be forwarded to a CBA Examination Analyst for consideration.

CBA management will consider your request and render a decision on all first-level appeals. The CBA will notify you in writing regarding the outcome of the first-level appeal within 15 days after receipt of the appeal.

### **Second-Level Appeal**

If you receive notification that CBA management has denied your first-level appeal, you can appeal the decision within 24 months of the action being appealed or the mailing of the written first-level denial notification from the CBA, whichever is later.

To submit a second-level appeal, you must mail or deliver two signed copies of the appeal to the CBA office. The appeal must include the following information:

- Your name, business address, and residence address
- The action being appealed and the date of any written notification from the CBA
- A summary of the basis for the appeal, including any information which the applicant believes CBA management did not give adequate consideration

The CBA will only consider information previously submitted and reviewed under the first-level appeal. If you submit additional information with your second-level appeal, the CBA will refer it to CBA Management for further consideration. Therefore, if you have additional information you wish CBA management to consider, you should submit it under the first-level appeal process.

## **XI. ELIGIBILITY INFORMATION FOR PATHWAY 0 CANDIDATES ONLY**

If you applied, qualified, and sat (earning two grades) for at least two sections of the CPA Exam as a California Candidate prior to May 15, 2002, you may satisfy the examination requirements and continue to take the examination under the requirements that existed on December 31, 2001. If you pass the CPA Exam as a Pathway 0 candidate, you must apply and qualify for licensure under Pathway 1 or Pathway 2. For additional information regarding the Pathway 1 and Pathway 2 licensure requirements, you can visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov), or contact the Initial Licensing Unit by telephone at (916) 561-1701 or by e-mail at [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov).

## **XII. Frequently Asked Questions (FAQs)**

A series of scenario-based FAQs related to the CPA Exam can be found on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov).